

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58038

Klickitat County Combined Special Purpose Districts

Klickitat County, Washington

January 1, 1993 Through December 31, 1995

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Klickitat County Combined Special Purpose Districts
Klickitat County, Washington
January 1, 1993 Through December 31, 1995

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Boards of Directors
Klickitat County Combined Special Purpose Districts
Klickitat County, Washington

We have audited the financial statements, as listed in the table of contents, of the Klickitat County Combined Special Purpose Districts, Klickitat County, Washington, as of and for the fiscal years ended December 31, 1995, 1994, and 1993, and have issued our report thereon dated December 10, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the districts complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the districts' management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the districts and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the districts complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the districts had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the boards of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

December 10, 1996

Klickitat County Combined Special Purpose Districts
Klickitat County, Washington
January 1, 1993 Through December 31, 1995

Independent Auditor's Report On Financial Statements

Boards of Directors
Klickitat County Combined Special Purpose Districts
Klickitat County, Washington

We have audited the Schedule of Cash Activity, Schedule of Investments, and Schedule of Long-Term Debt, of the various funds of those special purpose districts of Klickitat County, Washington, listed in the financial statements, for the fiscal years ended December 31, 1995, 1994, and 1993. These financial statements are the responsibility of the districts' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2 to the financial statements, Klickitat County prepares financial statements on behalf of the districts on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A substantial portion of the revenues of the fire protection, irrigation, and cemetery districts consists of locally collected charges and fees. It was not practicable to satisfy ourselves with respect to these revenues beyond the amounts recorded by the county as received.

In our opinion, except for the effect, if any, of the matters discussed in the preceding paragraph, and except that omitted disclosures might influence a user's conclusions about the districts' transactions, the accompanying financial statements present fairly the cash and investment transactions and the long-term bonded indebtedness of the funds of the listed districts for the fiscal years ended December 31, 1995, 1994, and 1993, on the prescribed basis of accounting.

Brian Sonntag
State Auditor

December 10, 1996